



## Town of Lexington Assessor's Office

Robert F. Lent, Director of Assessing

Tel: (781) 862-0500 x315

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Dear Taxpayer:

The deadline for filing Fiscal Year 2014 Exemptions is 3 months after the first **Actual** tax bill is mailed out (not during preliminary tax bills). Example: Submit applications from January 1, 2014 until April 1, 2014

Complete the following sections of the Community Preservation Surcharge Exemption application in order to process your application timely:

1. Section A (Ownership as of January 1, 2013)
2. Section B (Signature)
3. Section C (Household Members as of January 1, 2013)
4. Section D (***Optional*** – Out of Pocket Medical Expense Deduction)
5. Section E (Household Gross Income from all of Calendar 2012 sources)
6. Section F (Co-owners Household Gross Income from Calendar 2012)

**The following must be enclosed along with your application – if applicable:**

- i. 2012 COMPLETE Federal Income Tax Return
- ii. 2012 Massachusetts Income Tax Circuit Breaker (CB Form) - (If Applicable)
- iii. All 2012 Forms 1099 (Or Schedules that identify GROSS Income Distributions versus TAXABLE Income are ACCEPTABLE)
- iv. All 2012 W-2 Forms
- v. Verification of Trust Form for properties held in Trust – (If Applicable)

**For Properties Held in Trust Only – The applicant must be a Trustee of the Trust “AND” be an individual Beneficiary of the Trust.**

**Enclose the Following (unless already on file with the Assessor's Office):**

- vi. Copies of the Entire Trust Document
- vii. A copy of any Amendments made to the Trust and or Trustees within the past 24 months
- viii. A copy of any Amendments made to the Schedule of Beneficiaries

**Please Note:**

**The Complete Trust, Amendments and Schedules “Must” Be Recorded at the Registry of Deeds.**

Your application cannot be processed without the above copies.

If you have any further questions, please contact our office at 781 – 862 – 0500 x 315.

Town of Lexington  
Assessor's Office

## COMMUNITY PRESERVATION SURCHARGE LOW/MODERATE INCOME EXEMPTION

### Exemption Eligibility Requirements Fiscal Year 2014

**1. Applicant must own the property as of January 1, 2013.**

Must be (1) sole owner, (2) co-owner, (3) life tenant or (4) Trustee with a sufficient Beneficial Interest in the property under the terms of the trust.

**2. Applicant must occupy the property as their domicile as of January 1, 2013.**

**3. Applicant and each co-owner must have household income during the calendar year before January 1, 2013 at or below the limit for that owner's household type and number.**

#### Calculation of Each Owner's Household Income

**1. Household Annual Gross Income during the 2012 calendar year from all sources.**

- Include all wages, salaries and compensations, public and private pensions, Retirement income, Social Security, Annuities, IRA distributions, Interest and Dividend income, net income from Business, net income from Rentals, public assistance, alimony, child support, disability and unemployment compensation, as well as lottery winnings.
- Include income from all household members who were 18 or older and not full time student during the calendar year **2012**.

**2. Deduct Dependents Allowance**

- Number of dependents on January 1, 2013 (not spouse) x \$ DCHD allowance.\*

**3. Deduct Medical Expenses Exclusion.**

- Total out of pocket medical expenses of all household members during preceding Calendar year exceeding 3% of household gross income (from line 1 above).
- Out of pocket medical expenses include health insurance premiums, co-payments to doctors, deductibles, hospitals, and other health care providers, diagnostic tests, prescription drugs, medical equipment, or other expenses that were not paid by or reimbursed by employers, public/private health insurers or other third parties.

**4. Equals Household Annual Income for CPA Exemption.**

- Cannot exceed Annual Income Limit for Household Type and Size.
- Currently \$300. Available from 760 Code of Massachusetts Regulations 6.05(4) at [www.state.ma.us/dhcd/regulations](http://www.state.ma.us/dhcd/regulations).

**Community Preservation Surcharge**  
**Low/Moderate Income Exemption**  
**Fiscal Year 2014**

***Annual Income Limit by Household Type and Size***

**Source: U.S. Department of Housing and Urban Development Area Wide Median  
Income Data**

**Household Type: Property owned by senior (60 and older)**

Household Size	Annual Income Limit
1	\$ 66,100
2	\$ 75,500
3	\$ 84,950
4	\$ 94,400
5	\$ 101,950
6	\$ 109,500
7	\$ 117,050
8	\$ 124,600

**Household Type: Property owned by non – senior (under age of 60)**

Household Size	Annual Income Limit
1	\$ 52,850
2	\$ 60,400
3	\$ 67,950
4	\$ 75,500
5	\$ 81,550
6	\$ 87,600
7	\$ 93,650
8	\$ 99,700

**Lexington**

Name of City or Town

Assessors' Use Only

Date Received

Application No.

Parcel Id.

**LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS  
FISCAL YEAR 2014 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION  
General Laws Chapter 44B**

Return to: Board of Assessors

**INSTRUCTIONS:** Complete all sections. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant _____	Telephone Number _____
Social Security No. _____	Marital Status _____
Were you 60 years or older on January 1, 2013? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>If yes and first year of application, please attach copy of birth certificate.</i>	
Legal residence (domicile) on January 1, 2013 _____	
No. _____ Street _____	City/Town _____ Zip Code _____
Mailing address (if different) _____	
No. _____ Street _____	City/Town _____ Zip Code _____
Location of property: _____	No. of dwelling units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____
Did you own the property on January 1, 2013? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>If yes, were you:</i> Sole owner <input type="checkbox"/> Co-owner with spouse only <input type="checkbox"/> Co-owner with others <input type="checkbox"/>	
Was the property subject to a trust as of January 1, 2013? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>If yes, please attach trust instrument including all schedules.</i>	
Have you been granted any exemption in any other city or town for this fiscal year? Yes <input type="checkbox"/> No <input type="checkbox"/>	
<i>If Yes, name of city or town _____ Type of exemption _____</i>	

**B. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, the application and all accompanying documents and statements are true, correct and complete.

Signature \_\_\_\_\_

Date \_\_\_\_\_

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

**YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES**

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.  
TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.  
IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.  
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE.

**C. HOUSEHOLD MEMBERS.** List all members of your household on January 1, 2013 and provide requested information. Please list any members who are 18 and older and not full time students last.

	Full Name (First, Middle, Last)	Relationship to Applicant	Date of Birth	Occupation or School Grade	Social Security No. (for verification)
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____

*Continue list on attachment, in same format, as necessary.*

**D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR.**

List total medical expenses incurred by all household members during calendar year before January 1, 2013 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payment, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
<b>TOTAL OUT OF POCKET</b>	<b>\$ _____</b>

\*\*\*Include copies of your 2012 1099's, W-2's, etc., and a copy of your 2012 Federal and State income tax return.\*\*\*

**E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for each member of household 18 and older and not full time student during calendar year before January 1. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

	Applicant Name	Member 1 Name	Member 2 Name	Member 3 Name
<b>TYPE OF INCOME</b>				
Wages, salaries, other compensation	\$	\$	\$	\$
Social Security				
Other pension/retirement benefits				
Interest/dividends				
Rental income				
Net profits from business or profession				
Capital gains				
Alimony				
Child Support				
Public Assistance				
Unemployment compensation				
Disability compensation				
Other (specify):				
Circuit Breaker				
Refunds				
TOTAL GROSS INCOME-MEMBERS	\$	\$	\$	\$
TOTAL GROSS INCOME-HOUSEHOLD				\$

Continue list on attachment, in same format, as necessary.

**F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.**

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2013? Yes ☐ No ☐

If no, a Schedule B, C and E must be attached for each co-owner not included.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age ☐

Ownership ☐

Occupancy ☐

Applicant's Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Applicant's CPA Income \$ \_\_\_\_\_

Co-owner 1 Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 1 CPA Income \$ \_\_\_\_\_

Co-owner 2 Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 2 CPA Income \$ \_\_\_\_\_

GRANTED ☐

DENIED ☐

Assessed surcharge \$ \_\_\_\_\_

Exempted surcharge \$ \_\_\_\_\_

Adjusted surcharge \$ \_\_\_\_\_

BOARD OF ASSESSORS

Date voted \_\_\_\_\_

Certificate number \_\_\_\_\_

Date certificate/Notice sent \_\_\_\_\_

Date: